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DEPARTMENT OF REVENUE

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FILING CAPTION: Policy – Application of Various Provisions of Tax Law to Domestic Partners

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CONTACT: Katie McCann
503-509-9787
RulesCoordinator.dor@dor.oregon.gov

955 Center St NE
Salem, OR 97301

Filed By:
Katie McCann
Rules Coordinator

AMEND: 150-316-0009

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RULE SUMMARY: House Bill 2032 (2023) removed the requirement that registered domestic partners be members of the same sex. This amendment aligns the rule with the bill and removes historical provisions.

CHANGES TO RULE:

150-316-0009

Policy - Application of Various Provisions of Tax Law to Domestic Partners ¶¶

(1) ~~Definitions.~~¶¶

~~(a) As used in this rule,~~As used in this rule:¶¶

~~(a) "Domestic partner" means a "partner" as that term is defined in ORS 106.310.~~¶¶

~~(b) "Fringe benefits" means employee benefits provided to an employee's domestic partner that are tax exempt when provided to an employee's spouse. Fringe benefits typically include, but are not limited to:~~¶¶

~~(A) Health insurance;~~¶¶

~~(B) Tuition payments; and~~¶¶

~~(C) Tuition reduction programs.~~¶¶

~~(b)c) As used in this rule, "Imputed value" means the amount included in federal taxable income of the employee because the fringe benefits are provided to the domestic partner rather than a spouse.~~¶¶

~~(c) As used in section (2) of this rule, "domestic partner" means a "partner" as that term is defined in ORS 106.310. This statute defines "partner" to be "an individual joined in a domestic partnership" and "domestic partnership" is defined as "a civil contract entered into in person between two individuals of the same sex who are at least 18 years of age, who are otherwise capable and at least one of whom is a resident of Oregon."~~¶¶

~~(2) Policy after effective date of the Oregon Family Fairness Act (ORS 106.300).~~2) The imputed value of certain fringe benefits provided by an employer on or after February 1, 2008 to an employee's domestic partner is exempt from Oregon income tax if those benefits are exempt from federal income tax for married individuals.¶¶

~~(3) Sections (4)-(5) of this rule are effective for benefits provided on or after January 1, 2000 through January 31, 2008.~~¶¶

~~(4) Policy from January 1, 2000 through January 31, 2008. The imputed value of certain fringe benefits provided by an employer to an employee's domestic partner are exempt from state income tax.~~¶¶

~~(5) As used in section (4) of this rule, "domestic partner" means a person in a relationship with an employee, each of whom:~~¶¶

~~(a) Is under no legal disability to marry the other person, but for the fact that each is of the same sex;~~¶¶

- ~~(b) Desires a relationship of marriage under Oregon law and would enter into marriage with the other person, and only with the other person, if Oregon law permitted it;¶¶~~
- ~~(c) Is committed to the care and support of the other person;¶¶~~
- ~~(d) Is responsible for the needs of the other person;¶¶~~
- ~~(e) Is responsible for financial obligations to others equivalent to such financial obligations that arise within a marriage recognized under Oregon law; and¶¶~~
- ~~(f) Is not married and has no similar commitment and responsibility relative to any other individual.~~

Statutory/Other Authority: ORS 305.100

Statutes/Other Implemented: ORS 314.023